

# 10. Psychological Reactions to Accrual Accounting Implementation: Evidence of Public Sector Innovation

*by* Indrawati Yuhertiana

---

**Submission date:** 14-Jan-2020 09:45AM (UTC+0700)

**Submission ID:** 1241688359

**File name:** counting\_Implementation\_Evidence\_of\_Public\_Sector\_Innovation.pdf (246.92K)

**Word count:** 5196

**Character count:** 31385

## Psychological Reactions to Accrual Accounting Implementation: Evidence of Public Sector Innovation

### Acknowledgment

The authors would like to thank the Indonesia Research, Technology and Higher Education Ministry for the grant of Penelitian Tim Hibah Pascasarjana.

### Abstract

**Purpose** – The purpose of this paper is to explore the impact of accrual accounting implementation in an Indonesian local government by investigating the psychological reactions it evokes. This paper contributes to the literature of global .....

**Design/methodology/approach** – The authors undertook an interpretive case study approach to investigate the personal impact, as manifested through psychological reactions, of the implementation of a new accrual accounting system. Data was collected from the city mayor, financial officers, and government auditors, who were chosen as the key participants. Secondary data concerning the accrual accounting system and its implementation were collected officially from Indonesia Government and internet literature.

**Findings** – There are two main categories of the psychological reactions of the individuals affected by implementing accrual accounting: positive and negative. The negative reactions were especially manifested by the stress of the financial officers. While they obey and are loyal to implementation of the regulations, in some cases, they do not understand the actual nature of accrual accounting, nor do they understand the benefits of accrual accounting, because they do not use actual reporting as a decision making base. The negative reactions related to resistance to accrual accounting are caused by difficulties in understanding the standard's language and the technical aspects of the accrual-basis. The lack of capacity and relevant information could compound the stress experienced by financial officers.

**Research limitations/implications** – The findings offer beneficial insight for regulating the personal impact of policies upon human actors.

**Originality/value** – The paper uniquely explores psychological resistance, drawing upon understanding of the other effects of accrual accounting implementation.

**Keywords** Accrual accounting, Psychological reactions, Resistance

**Paper type** Research paper

## 1. Introduction

Many researchers focusing on the reform of public sector accounting fail to consider its psychological impact (Haran, Van-Perensem, & Eggleton, 2015; Mangnalle, Hodges, & Mak, 2012; Mardiasno, 2002; D. Mardiasno, Sampford, & Barnes, 2012; Stewart, 2015). Public sector accounting research has a long history since the New Public Management (NPM) wave swept the world in the 1980s (Visser, 2016; Yapa & Ukwatte). At that time, the management of the private sector was first developed, proving to be effective in managing a transparent and accountable organization. The idea of "reinventing government" (Osborne and Gaebler, 1992) is a form of government reform that adopts corporate philosophy, including how to present accounting information that can be trusted by all stakeholders. The accrual accounting standard used to in business is believed to generate accurate information, thereby decreasing decision making based upon misleading data. In government entities, accrual accounting provides many benefits. According to Ouda (2003), accrual accounting provides more comprehensive information, includes details of assets, liabilities, revenues, expenses, net assets, and the changes therein. It also provides higher-level information on whether the organization is being managed economically and efficiently.

Several studies on accounting innovation, particularly the displacement of cash by accrual, have been conducted to date. Most use Luder's contingency model to understand how accounting innovations occur within a broader framework, ranging from the causes, the stakeholders involved, and whether the information providers are information users themselves. Resistance to change does occur, as evidenced by several cases of the adoption of accrual accounting. In Indonesia, accrual accounting has become imperative. As part of reviews these reforms, accrual accounting is now mandatory. Moreover, Indonesia became the first country to apply Accrual ASEAN. Accrual accounting is applied to financial statements to enhance their trustworthiness, ensuring that the reliability of the information will be more attractive to investors (Treasury General Director, 2014). The decision of the Indonesian government to adopt accrual accounting in 2003 was part of a range of greater political and economic reforms following the financial and political crisis that occurred in 1998 (Haran et al., 2012).

Psychology is rarely considered in organizational change, especially in research on public sector accounting reforms. However, psychology has the potential to diminish change resistance. As Lawson and Price (2003) observed, "companies can transform the attitudes and behavior of their employees by applying psychological breakthroughs that explain why people think and act as they do". Arnaboldi and Lapsley (2009) revealed that there is conflict and ambiguity in accrual accounting adoption.

Ivantskaya, Glazer, and Erofeev (2009) suggested that "the most fundamental element of any organization that helps the organization to survive is the individual person". If behavior is not considered when the organization is changed, this may cause high resistance and demotivation. The findings suggest that when employee behavioral issues are not addressed adequately, changes to the internal practices of an organization may have a far-reaching impact on its employees, which may, in turn, foster strong employee resistance and demotivation. Ouda in prescriptive models, adjustments Luder model into a model that can map the stages of adoption until the implementation stage, among them mentioned that the human factor plays an important role personnel (Hassan, 2010).

Lapsley, Mussari, and Paulsson (2009) examined the self-evident problematic nature of organization change at the time of reformation. In Sri Lanka, for example, there are increasing doubts over whether the change to accrual accounting is worth the additional costs and the risks involved (Yapa and Ukwatte, 2015). It is concluded that public sector accounting, accountability, and auditing reforms in emerging economies are more likely to achieve set objectives if there is a high degree of local-level involvement in their implementation (Jayasinghe, Nadi, & Othman, 2015).

How is the psychological reactions on the application of accrual accounting, with respect to the history of the application of accrual which usually takes long and tiring, regulations change, on a system where the interaction factors of social, economic and political very thick.

The purpose of this paper is to explore the impact of accrual accounting implementation by investigating the psychological reactions it evokes. The study focuses on an Indonesian local government, in particular from 2010 to 2015, which was the second period in Indonesia's implementation of its Government Accounting Standard. The decision of the Indonesian government to adopt accrual

accounting in 2003) was part of greater political and economic reforms following the financial and political crisis that occurred in 1998 (Harun, Peursen, & Eggleton, 2012)

## 2. Literature Review

**Psychology in accounting.** Human psychology is a science that studies behavior and the mind, including what people feel and think. Psychology is also used to study human interaction between individuals or within groups. Behavior associated with financial problems can be explained through psychological theories; they can also be used to explain behavior in accounting and finance research (Koonce & Mercer, 2005). Psychology does not only impact upon the financial behavior of a private company, but also manifests itself in all types of organizations. In the realm of public finance or state finance, psychology is also able to explain the behavior of taxpayers, state officials, and legislative branches (McCaffery & Slemrod, 2006). The use of psychology in the realm of accounting research linked by a motif use, mostly related to the assessment (judgement) and the decision of the wearer accounting. (Koonce & Mercer, 2005) stated that the branch of psychological theory most usually associated with accounting is cognitive psychology related to judgment and decision making, as it is highly related to how a person should make decisions in uncertain conditions and how one behaves in relation to this decision. In the development of cognitive psychology was replaced by the social psychology to enable explanations of the influence of others on human behavior in exercising judgement or decision-making. Relevant social psychology theories in this field include, among others, correspondent inference theory, covariance theory, persuasion theory, and biased information theory (Koonce & Mercer, 2005).

Research in the realm of public sector accounting reforms was initiated by the idea of innovation governance. Since the early 1980s, researchers who are members of the CIGAR community steeped in this field. Most studies of accounting change, especially from the cash basis to the accrual basis, use institutionalism to explain the research problem (Harun et al., 2012; Irvine, 2011). Increasing number of researchers have applied ideas derived from institutional perspectives to present a better understanding of the accounting choice and practices within the organization (Adhikari & Malmqvist, 2011; Carpenter & Feroz, 1992; Dillard-Eggers & Roberts, 2010; Timoshenko & Adhikari, 2010; Tsamiriyi, Uklun, & Wickramasinghe).

Institutional theory could explain, in depth, the changes resulting from innovations in government accounting, by delving into the pressures of the organization and resistance to change itself. How the organization turned into a new institution to understand the factors that affect both the internal and the external environment. In recent decades, Dutch public sector organizations (PSOs) have been encouraged to become more "business-like" in their internal control and accountability processes, demonstrating a more general trend toward NPM in Western societies. However, in the Netherlands, this trend has met with increasing resistance and discontent among public sector professionals. In this chapter, a framework is developed that enables public sector professionals to discuss and reflect on their internal control and accountability processes, and possibly to effect changes thereto. It is argued that, in general, the "business-like" approach of NPM does not appear appropriate for most public sector activities and may even negatively affect accountability and learning in PSOs. (Visser, 2016).

The application of accrual accounting is a form of organizational change, requiring changes to the ways of thinking and acting. Recognition technique transaction cash basis usually involves simply recording the time of receipt or expenditure when real cash is issued; however, the accrual basis involves recognition and bookkeeping not only when there is a mutation in cash but also when the rights and obligations arise, then it occurred recognition of the transaction. During the process of change, uncertainty and perceived injustice is likely evoke negative emotions among employees, often including fear, anger, and frustration (Vakola, 2016). Negative emotions in turn affect employees' reactions to the change process. In essence, without proper emotional management, organizational change can lead to increased employee resistance.

Organizational change is always associated with changes in the affected individuals; moreover, individual responses in addressing changes are not merely rational but also involve psychological

resistance. Despite being inherent in the individual as a human being, psychological resistance is regarded as unimportant in the study of the process of organizational change. Individual psychological that occurring in response to organizational changes are considered to be a form of resistance. There are differences between the models of organizational change that is commonly used to consider the element of psychological resistance.

Many studies have found resistance to the implementation of accrual accounting in Indonesia (ARIF; Herlina, 2013; Langelu, Saerang, & Alexander, 2015; Sampel, Kalangi, & Runtu, 2015; Sari & Putra, 2012; SE & Si, 2014). Deepening the personal factor in addressing resistance to change is also a concern. The ability to compromise with the self to overcome negative emotions due to pressure—pressure changes proven to make people comfortable. The ways in which organizations communicate with employees during the change process was found to be capable of reducing the potential problem of resistance (SE & Si, 2014).

### 3. Methodology

This research used qualitative research methods in an interpretive paradigm. The selected participants comprised the city mayor, an accountant, a government auditor, and representatives from the government's financial office. The data collection techniques used in this study were interviews, observation, and documentation. The study also used internet transcription as four of the five participants were interviewed through online media.

Table 1. Details concerning the participants

NO	PARTICIPANT	POSITION	SOURCE
1	Hendra Priyadi	Semarang City Mayor	Online transcript
2	Deddi Nondiwani	Academician, Consultant	Online transcript
3	Deddy Setiadi	Internal Government Auditor is a central government agency)	Online transcript
4	Marwanto Harjo	Treasury Officer, Finance Ministry	Online transcript
5	NN	Jombang Local Financial Officer	Direct interview

### 3. Results and Discussion

Reaction is defined as an action performed or a feeling experienced in response to a situation or event. Psychological reactions to accrual accounting implementation were examined by scrutinizing individuals' feelings and actions as manifestations of the impact of accrual accounting implementation. There are two main categories of reactions: positive and negative. Positive reactions were associated with good behavior concerning the implementation of accrual accounting as the new accounting basis. Negative reactions correlate with uncomfortable feelings, stress, and resistance to the new mindset, accounting technique, and items of financial reporting.

#### 4.1 Positive Reactions

**Commitment.** Commitment is a voluntary willingness to be bound to a cause or activity. In some previous studies related to the implementation of accrual accounting, commitment has been found to be fundamental to the success of this reform. Proven head of the region very obedient and loyal. State officers concern that if the rules are already determined, there is no excuse not to implement them. As Semarang's city mayor commented:

*"The first side because of provisions that require so. We should not run away from the problem."*

It is interpreted the high risk obedience, in compliance with the government regulation, Semarang is renowned as a city that successfully implemented accrual basis accounting, and many cities have learnt from its example.

Another Jombang financial local officer (Chief of Local Government financial officer or Kepala DPPKAD) in Dimas research (2015) observed that:

*"The regional head is fully committed to the implementation of this accrual, which have been set rules on the System regents and Jombang District Government Accounting Policy that has been adapted to the PP. 71 Year 2010".*

In Indonesia, local government institutions are directly governed by the Home Affair Ministry. Permendagri 64 tahun 2013 mandates local governments to provide technical regulatory guidance and policies related to the implementation of accrual accounting. It was included accounting policies of local government, the Local Government Accounting System (SAPD), and the Standard Chart of Accounts (BAS), which is further stipulated by regulation of the regional head. SAPD is used to lead the selection procedures and accounting techniques for identifying each transaction, record transactions in the journal, post them into the general ledger, and prepare trial balances and financial statements; BAS is a guideline for local governments in preparing codification accounts that describe the structure of the complete financial statements. The public sector, in particular, is required to very closely follow government regulations. However, while public officials are required to adhere to regulations, some research has found low levels of compliance: for example, research on compliance accountability report to the proven performance (LAKIP, a new reform on Indonesia government performance measurement) is significantly low (Akhar, Picher, & Perin, 2015).

**Commitment at Managerial Level.** Commitment to implementing the accrual basis is manifested in the accounting government action plan that is signed both executive and legislative functionaries as a collaborative work. Jombang District Government has developed a strategy for accrual-based SAP implementation in the form of an action plan ("the Action Plan"), which contains the target, the parties involved, and output stages, all of which were formulated by the regent and all the Head SKPD in the Government of Jombang. The Action Plan's written documents have been approved and signed by the Regent and the Parliament as a form of shared commitment. Head DPPKAD stated that:

*"The action plan as a commitment between Regent and Chairman of the Parliament which contains activities to be carried out in implementation of accrual-based SAP has been signed by both parties. Thus the budget for the implementation of accrual-based SAP will be approved by the legislature."*

Regarding human resources, the Action Plan proposed increasing human resource capacity with a variety of dissemination and technical guidance. It was implemented in April 2014 and is due to run until November 2016; moreover, it can be clearly delineated in the discussion of local government achievements in aspects of human resource management. However, it is evident that the accrual basis is not fully understood. In general, when questioned about accrual-based SAP, while the financial managers SKPD of Jombang District Government already had some knowledge thereof, but have not been so deep would be the definition of the accrual basis itself and uneven between SKPD.

During their interview, the Treasurer of the Public Works Department of Highways commented that:

*"Accrual accounting is an accounting system used in 2013 replaced the old accounting system. The difference between accrual accounting with the previously generated report amounted to 7 report, whereas previously, amounting to 4 report."*

Furthermore, the Subdivision Head of Public Relations, Secretariat of Finance explained:

*"The basic concept of accrual-based government accounting is the financial report transactions when the transactions are recorded and presented accurately."*

The Department of Education Treasurer was more aware of and better understood the definition of accrual accounting, responding:

*"Accrual Basis is an accounting basis where financial transactions or accounting events are recognized, recorded and presented in the financial statements at the time of the transaction regardless of the time cash is received or paid."*

**Commitment in Preparing Information Technology.** One aspect that can support the successful implementation of accrual-based SAP in local government is the management of adequate information technology. Given the large number of transactions and their increasing complexity, manual accounting processes pose the risk of a high error rate. With adequate management of information technology applications, local governments can ensure accurate and timely processing of financial transactions to produce financial reports suitable for effective decision-making.

Government in preparing for the implementation of the regional financial governance in accordance with applicable regulations. Jombang regency on the matter in cooperation with the BPKP East Java province, as stipulated in the Memorandum of Understanding No. 180/06 / 415.12 / 2006 and PRJ.4453 / PW13 / 3/2006 dated August 16, 2006 and the last No. 180/1 / 415.10. 1/2015 and PRJ-03 / PW13 / 3/2015 dated January 15, 2015. Regarding the regency of Jombang's implementation of financial management using the application SIMDA, the Head of Accounting DPPKAD states:

*"The reason for choosing SIMDA BPKP is because the application system can present the financial statements in accordance with SAP and provides ease of administration in accordance with Regulation and regulations. BPKP also provide guidance and consultation and coordination with DPPKAD if there is a problem."*

#### 4.2 Negative Reactions

Resistance to change is typically observed. Resistance to change comprises the actions taken by individuals and groups when they perceive that an occurring change constitutes a threat to them. Hui, Black, and Porter (2005) viewed resistance to change as in interaction between people and organizational structure. They identified six factors that contribute to people either not perceiving a need for change or actively resisting recognizing such needs: Inertia, Mistrust, Lack of Information Lack of Clarity, Lack of Capabilities, and Lack of Incentive. The application of accrual accounting is not easy, requiring long and complex accounting techniques (Haran *et al.*, 2012). There are increasing doubts over whether the change to accrual accounting is worth the costs and the additional risks involved (Yapa & Ukwatte). Many researchers observe resistance to accrual accounting implementation (Haran *et al.*, 2012; Lapsley *et al.*, 2009; Leppänen & Näsä, 2015; Meiliana, Siti-Nabiha, & Phua, 2013; Ritonga, 2015; Sahati & Yubertiana, 2015; Wijaya & Dahlan, 2013).

Related to resistance to change regarding the adoption of accrual accounting, the complexity of accrual accounting often provokes frustration among officials. The techniques are complex, with production of accounts using the basis proving, in some cases, to be nightmarish (Connolly & Hyndman, 2006). In every organizational change, there could be an internal party who is used to the old system and

is reluctant to follow the changes. To address this challenge, it is necessary to prepare various policies and disseminate a variety of information to all relevant parties, seeking thereby to ensure that the application of accrual-based government accounting can run effectively without any resistance. The complexity of accrual accounting can lead to resistance among government officers, especially from those responsible for accounting and preparing financial statements. There was resistance from the legislature to the adoption of accrual budgeting. Such resistance is often the result of excessively complex accrual budgeting. Difficulty implementing accrual-based budgeting in government is believed to pose risks regarding use of the accrual budget to ensure budgetary discipline. Political decisions to spend money should be matched by when these expenditures are reported in the budget. Government Jombang view that they are likely to encounter problems related to the complexity of the financial statements to be produced: while, originally, only four financial statements—comprising the budget realization reports, cash flow statement, balance sheet, and notes to the financial statements—were required, this has since increased to seven financial statement reports, comprising the realization of the budget, cash flow statement, statement of operations, statement of changes in the remaining budget, statement of changes in equity, balance sheet, and notes to the financial statements. Of further particular concern are the issues related to human resources, with some personnel yet to fully understand the definition and philosophy of accrual-based SAP.

**Accrual difficulties in technical adoption.** Malaysia's experience of accrual accounting adoption demonstrates that the shift towards accrual accounting involves some inherent difficulties in implementation, such as recognition and valuation of assets and liabilities, human competency and, high implementation costs (Mahady, 2014). Qualitative research in Manado's local government found problems regarding the recognition of levies. When the taxpayers who would later pay the levy (IMB) were issued with a levies assessment letter (SKRD), that was recognized as revenue in the accounts, even though the taxpayer was yet to visit the bank to deposit the IMB. In these circumstances, according to the local treasury SKRD data, there are consequently difficulties interpreting the government standard. The levies were recognized as revenue when the levies assessment letter was issued (SKRD) rather than when cash was received or the levy actually paid (Sampel et al., 2015). The Indonesian government's standard setter (KSAP) realized there are difficulties in translating accounting standard language, including how accounting standards translate into accounting policies, the account code of accounting, and the accounting software. This is due to difficulties in understanding the standard sentence and difficulties practitioners convert. Therefore, KSAP responded by limiting the standard amount and limiting standard growth, as the consequential modification of software, systems, and procedures, and the training of treasury employees and accountants require large budgets. Focus on vocabulary selection is not a technical accounting issue. Indonesia's KSAP chose a simple, standards-spirited empathy, exhibiting patience and providing long explanations where necessary, avoiding the typical academic terms used in accounting, to ensure the system would be easily understood by government officials. (Husada, 2014)

**Too many reports.** DPPKAD head also stated that:

*"Indeed, at first we were a bit difficult with the increase in financial statements to be made. With increasing financial statements are prepared, then of course it will add to the work of SKPD (SKPD) and DPPKAD as SKPKD (Regional Finance Management Task Force). However, the application system has been able to produce SIMDA financial statements referred. In addition, in November 2015 has already held education and training for the Head of Treasury and Finance, held at the Training Center in Yogyakarta CPC. (Dinas, 2015)*

**Moral hazard (feeding oneself).** In general, the application of retrospective troublesome accounting principles, also less preferred in the area of commercial accounting. In government accounting, it was problematic for the state administration to cancel the treatment of PP 24/2005 throughout 2010, having applied these accounting principles since January 1, 2010. For example, in June 2010, the perpetrators



had been using PP 24/2005 accounting for half the financial year. The cost of reprocessing accounting since January 1, 2010 for all departments, agencies and local government is very large, including the non-financial cost of moral hazard, i.e., the feeling among officials of working in vain for half a year, the default implementation of accrual plenary without good preparation, there is no budget changes in practice throughout 2010 in APBN / D.

Preparation to implement the Standards Accrual Plenary requires a period of about 1,000 days or more, ranging from re-mapping business processes, transaction evidence, COA accrual plenary, design or purchase of the software version of the accrual of the plenary, accounting software trials, training all employees accounting for the manufacture of evidence transaction journals, which could accommodate accrual accounting computer applications training, supervision system changes accounting processes and others.

## 5. Conclusion

Psychologically, the implementation of accrual only ritual "obligations" without knowing what it actually real. There are two main categories of psychological reactions among actors affected by implementation of accrual accounting: positive and negative. The negative reactions were especially manifested by the stress of the financial officers. While they obey and are loyal to implementation of the regulations, in some cases, they do not understand the actual nature of accrual accounting, nor do they understand the benefits of accrual accounting, because they do not use accrual reporting as a decision making base. The negative reactions related to resistance to accrual accounting are caused by difficulties in understanding the standard's language and the technical aspects of the accrual-basis. The lack of capacity and relevant information could compound the stress experienced by financial officers.

## REFERENCES

- Adhikari, P., & Mellemvik, F. (2011). The rise and fall of accruals: a case of Nepalese central government. *Journal of Accounting in Emerging Economies*, 2(2), 123-143. doi:10.1108/20421161111138495
- Akbar, R., Pilcher, R. A., & Perrin, B. (2015). Implementing performance measurement systems: Indonesian local government under pressure. *Qualitative Research in Accounting & Management*, 12(1), 3-33. doi:10.1108/QRAM-03-2013-0013
- ARIF, W. ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI KESIAPAN PEMERINTAH KOTA TANIUNGPINANG DALAM IMPLEMENTASI PERATURAN PEMERINTAH NOMOR 71 TAHUN 2010 TENTANG STANDAR AKUNTANSI PEMERINTAH.
- Annaboldi, M., & Lapsley, I. (2009). On the Implementation of Accrual Accounting: A Study of Conflict and Ambiguity. *European Accounting Review*, 18(4), 809-836. doi: 10.1080/096381809031362
- Carpenter, V. L., & Feroz, E. H. (1992). GAAP as a symbol of legitimacy: New York State's decision to adopt generally accepted accounting principles. *Accounting, Organizations and Society*, 17(7), 613-643.
- Connolly, C., & Hyndman, M. (2006). The actual implementation of accruals accounting: Caveats from a case within the UK public sector. *Accounting, Auditing & Accountability Journal*, 19(2), 272-290. doi:10.1108/09513570610656123
- Dillard-Eggers, J., & Roberts, M. L. (2010). An efficient method for acquiring auditing procedural knowledge *Advances in Accounting Behavioral Research* (Vol. 13, pp. 89-111): Emerald Group Publishing Limited.
- Harun, H., Peurseem, R. V., & Eggleton, I. (2012). Institutionalization of accrual accounting in the Indonesian public sector. *Journal of Accounting & Organizational Change*, 8(3), 257-285. doi:10.1108/18325911211258308

- Harun, H., Van-Peursem, K., & Eggleton, I. R. C. (2015). Indonesian public sector accounting reforms: dialogic aspirations a step too far? *Accounting, Auditing & Accountability Journal*, 28(5), 706-738. doi: doi:10.1108/AAAJ-13-2013-1182
- Hassan, A. (2010). A prescriptive model of the transition to accrual accounting in central government. *International Journal of Government Financial Management*, 10(1), 63.
- Herlina, H. (2013). Analisis Faktor-Faktor Yang Mempengaruhi Kesiapan Pemerintahan Daerah Dalam Implementasi PP 71 Tahun 2010 (Studi Empiris: Kabupaten Nias Selatan). *Jurnal Akuntansi*, 2(1).
- Hitt, M. A., Black, J. S., & Porter, L. W. (2005). *Management, International Edition*: New Jersey, Pearson Prentice-Hall.
- Irvine, H. (2011). From go to woe: How a not-for-profit managed the change to accrual accounting. *Accounting, Auditing & Accountability Journal*, 24(7), 824-847. doi: doi:10.1108/09513571111161611
- Ivanitskaya, L., Glazer, S., & Enofeev, D. (2009). *Groups dynamics. Health organizations: Theory behavior and development*. Jones and Bartlett, USA.
- Jayasinghe, K., Nath, N. D., & Othman, R. (2015). The Public Sector Accounting, Accountability and Auditing in Emerging Economies: Insights, Gaps and Some New Ways Forward *The Public Sector Accounting, Accountability and Auditing in Emerging Economies* (pp. 1-6): Emerald Group Publishing Limited.
- Koonce, L., & Mercer, M. (2005). Using Psychology Theories in Archival Financial Accounting Research. *AkrVomb Research Paper Series No ACC-01-05*.
- Langelo, P., Saenang, D. P. E., & Alexander, S. W. (2015). ANALISIS PENERAPAN STANDAR AKUNTANSI PEMERINTAHAN BERBASIS AKRUAL DALAM PENYAJIAN LAPORAN KEUANGAN PADA PEMERINTAH KOTA BITUNG. *JURNAL RISET EKONOMI, MANAJEMEN, BISNIS DAN AKUNTANSI*, 3(1).
- Lapsley, I., Mussen, R., & Paulsson, G. (2009). On the adoption of accrual accounting in the public sector: a self-evident and problematic reform.
- Leppänen, P., & Näsä, S. (2015). Accrual accounting in Finnish local governments – Source of comparable financial information or a field of creative accounting? . Paper presented at the Comparative International Government Accounting Reses, University of Maa, Valet.
- Mangualdo, B., Hodges, R., & Mak, C. Y. (2012). Challenges and benefits of public sector accounting reforms: A comparative study of Brazil and England
- Mardiasmo. (2002). Elaborasi reformasi akuntansi sektor publik: Telaah kritis terhadap upaya aktualisasi kebutuhan sistem akuntansi keuangan pemerintah daerah. *JAAI*, 6 NO. 1.
- Mardiasmo, D., Sampford, C., & Barnes, P. (2012, 13-14 November ). *The conceptualization and implementation of governance principles within state asset management laws and policies: The case of Indonesia* Paper presented at the Asia- America- Africa- Australia Public Finance Management Conference "Public Reform For Good Government Governance", Post Graduate Building, Upn "Veteran" Jawa Timur, Surabaya, Indonesia.
- McCaffery, E. J., & Slemrod, J. (2006). *Behavioral public finance*: Russell Sage Foundation.
- Meikana, A. K., Siti-Nabihah, & Phua, L-K. (2013, 21-22 October). *Transparency And Accountability in The Public Sector: Analysing The Adoption Of Accrual Accounting in Indonesia* Paper presented at the Asia- America- Africa- Australia Public Finance Management Conference "Distance Technology on Good Government Governance" Faculty of Economics - Universitas Terbuka.
- Ouda, H. A. (2003). Accrual Accounting in the Government Sector. *Public Fund Digest*, 52.
- Ritonga, I. (2015). *Lessons learned from early implementation stage of accrual accounting in Indonesia local government: A case study in province x* Paper presented at the International Public Sector Conference (IPSC) 2015 Hotel Mercure, Surabaya, Indonesia

- Sehati, E., & Yuhertiana, I. (2015). *Accrual implementation of government accounting: The accounting staffs readiness analysis*. Paper presented at the International Public Sector Conference (IPSC) 2015 Hotel Mercure Surabaya, Indonesia.
- Sampol, I. F., Kalangi, L., & Runtu, T. (2015). ANALISIS KESIAPAN PEMERINTAH KOTA MANADO DALAM PENERAPAN PERATURAN PEMERINTAH NOMOR 71 TAHUN 2010 MENGENAI STANDAR AKUNTANSI BASIS AKRUAL. *JURNAL RISET EKONOMI, MANAJEMEN, BISNIS DAN AKUNTANSI*, 3(1).
- San, D. P., & Putra, H. S. (2012). MENELUSIK AKUNTANSI PEMERINTAHAN BERBASIS AKRUAL. *JURNAL EKONOMI, AKUNTANSI DAN MANAJEMEN*, 12(2).
- SE, S. I., & Si, M. (2014). PENGARUH COST DAN BENEFIT SWITCHING TERHADAP RESISTENSI PENGGUNA SISTEM INFORMASI AKUNTANSI DENGAN NILAI PENERIMAAN, DUKUNGAN ORGANISASI, EFikasi DIRI UNTUK BERUBAH DAN OPINI KOLEGA SEBAGAI VARIABEL INTERVENING. *Majalah Neraca*, 10(2).
- Stewart, E. (2015). *Recent Public Sector Accounting Reforms in the UK Central Government: Intended Benefits versus Actual Outcomes*. Paper presented at the Comparative International Government Accounting Research, University of Malta, Valetta.
- Timoshenko, K., & Adhikari, P. (2010). Two-country comparison of public sector accounting reforms: Same ideas, different paths? *Journal Of Budgeting, Accounting And Financial Management*, 22(4), 477-486.
- Tiamanyi, M., Uddin, S., & Wickramasinghe, D. Management Accounting in Less Developed Countries: What We Know and Need to Know.
- Vakola, M. (2016). The reasons behind change recipients' behavioral reactions: a longitudinal investigation. *Journal of Managerial Psychology*, 31(1), 202-215.
- Visser, M. (2016). Management Control, Accountability, and Learning in Public Sector Organizations: A Critical Analysis Governance and Performance in Public and Non-Profit Organizations (pp. 75-93).
- Wijaya, I. F., & Dahlan, B. (2013, 21-22 October). *Accrual Accounting Implementation in Indonesia*. Paper presented at the Asia- America- Africa- Australia Public Finance Management Conference "Distance Technology on Good Government Governance" Faculty of Economics - Universitas Terbuka.
- Yapa, P. W. S., & Ukwatte, S. The New Public Financial Management (NPFM) and Accrual Accounting in Sri Lanka *The Public Sector Accounting, Accountability and Auditing in Emerging Economies* (pp. 7-50).

## 10. Psychological Reactions to Accrual Accounting Implementation: Evidence of Public Sector Innovation

### ORIGINALITY REPORT

23%

SIMILARITY INDEX

16%

INTERNET SOURCES

10%

PUBLICATIONS

16%

STUDENT PAPERS

### PRIMARY SOURCES

1

[researchprofiles.canberra.edu.au](http://researchprofiles.canberra.edu.au)

Internet Source

1%

2

[samfarhan.blogspot.com](http://samfarhan.blogspot.com)

Internet Source

1%

3

Renato Pereira Monteiro, Carlos Pinho. "chapter 15 Cost Accounting in Brazil's Public Sector", IGI Global, 2018

Publication

1%

4

Submitted to Colorado Technical University Online

Student Paper

1%

5

Submitted to iGroup

Student Paper

1%

6

Submitted to University of Leicester

Student Paper

1%

7

[www.sciedu.ca](http://www.sciedu.ca)

Internet Source

1%

[media.neliti.com](http://media.neliti.com)

8	Internet Source	1 %
9	<a href="https://researchbank.rmit.edu.au">researchbank.rmit.edu.au</a> Internet Source	1 %
10	Andi Asirah, Andi Ratna Sari. "The Application of Accounting Standards in Government Accounting Accrual Basis: Health Laboratory Center for Makassar", Business and Economic Research, 2019 Publication	1 %
11	<a href="https://core.ac.uk">core.ac.uk</a> Internet Source	1 %
12	<a href="https://repository.essex.ac.uk">repository.essex.ac.uk</a> Internet Source	1 %
13	<a href="http://www.emeraldinsight.com">www.emeraldinsight.com</a> Internet Source	1 %
14	Submitted to University of Birmingham Student Paper	1 %
15	<a href="https://jurnalakuntansi.petra.ac.id">jurnalakuntansi.petra.ac.id</a> Internet Source	1 %
16	Salme Näsi. "Chapter 2297-1 Creative Accounting", Springer Science and Business Media LLC, 2016 Publication	<1 %

[repository.ugm.ac.id](https://repository.ugm.ac.id)

17

Internet Source

&lt;1 %

18

Submitted to Kolej Universiti Linton

Student Paper

&lt;1 %

19

id.scribd.com

Internet Source

&lt;1 %

20

jurnal.umrah.ac.id

Internet Source

&lt;1 %

21

Submitted to University of Sheffield

Student Paper

&lt;1 %

22

Submitted to University of Central Lancashire

Student Paper

&lt;1 %

23

Submitted to University Der Es Salaam

Student Paper

&lt;1 %

24

Submitted to Universiti Putra Malaysia

Student Paper

&lt;1 %

25

connectwithalicia.com

Internet Source

&lt;1 %

26

Sylvia, Eko Ganis Sukoharsono, Yeney Widya Prihatiningtias, Roekhuudin. "Public interest and accrual accounting: are they aligned?", Journal of Accounting & Organizational Change, 2018

Publication

&lt;1 %

27

Submitted to Laureate Higher Education Group

<1 %

28

[jurnal.unsyiah.ac.id](http://jurnal.unsyiah.ac.id)

Internet Source

<1 %

29

"The Palgrave Handbook of Public Administration and Management in Europe", Springer Science and Business Media LLC, 2018

Publication

<1 %

30

[epapers.bham.ac.uk](http://epapers.bham.ac.uk)

Internet Source

<1 %

31

[doczz.net](http://doczz.net)

Internet Source

<1 %

32

[eaa2016.eaacongress.org](http://eaa2016.eaacongress.org)

Internet Source

<1 %

33

[research.birmingham.ac.uk](http://research.birmingham.ac.uk)

Internet Source

<1 %

34

[asosjournal.com](http://asosjournal.com)

Internet Source

<1 %

35

Submitted to Univerza v Ljubljani

Student Paper

<1 %

36

Submitted to University of Hertfordshire

Student Paper

<1 %

37

[www.arpgweb.com](http://www.arpgweb.com)

---

Internet Source

<1 %

---

38

Submitted to Coventry University

Student Paper

<1 %

---

39

[repository.upi.edu](http://repository.upi.edu)

Internet Source

<1 %

---

40

[eprints.unsri.ac.id](http://eprints.unsri.ac.id)

Internet Source

<1 %

---

41

Submitted to University of North Florida

Student Paper

<1 %

---

42

[www.ihgplc.com](http://www.ihgplc.com)

Internet Source

<1 %

---

43

[journals.sagepub.com](http://journals.sagepub.com)

Internet Source

<1 %

---

44

[repository.unhas.ac.id](http://repository.unhas.ac.id)

Internet Source

<1 %

---

45

Submitted to University of Pretoria

Student Paper

<1 %

---

46

Submitted to Glasgow Caledonian University

Student Paper

<1 %

---

47

[www.spookspring.com](http://www.spookspring.com)

Internet Source

<1 %

---

48

[www.journal.oscm-forum.org](http://www.journal.oscm-forum.org)

Internet Source

<1 %



---

49	"Review of Management Accounting Research", Springer Science and Business Media LLC, 2011 Publication	<1 %
----	--	------

---

50	Submitted to Queen's University of Belfast Student Paper	<1 %
----	---	------

---

51	I Made Pradana Adiputra, Sidharta Utama, Hilda Rossieta. "Transparency of local government in Indonesia", Asian Journal of Accounting Research, 2018 Publication	<1 %
----	--	------

---

52	Harun Harun, Yi An, Abdul Kahar. "Implementation and challenges of introducing NPM and accrual accounting in Indonesian local government", Public Money & Management, 2013 Publication	<1 %
----	---	------

---

53	Submitted to University of Malaya Student Paper	<1 %
----	--	------

---

54	Submitted to University of Melbourne Student Paper	<1 %
----	---	------

---

55	Submitted to University of South Australia Student Paper	<1 %
----	---	------

---

---

Exclude quotes      On

Exclude matches      Off

Exclude bibliography      Off